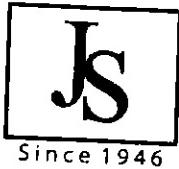


## EXHIBIT D



**JASPAN SCHLESINGER**  
Attorneys at Law

**FILE COPY**

**Steven R. Schlesinger**  
**Partner**  
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**DELAWARE OFFICE**  
913 North Market Street  
Wilmington, DE 19801  
Telephone 302.351.8000  
Fax 302.351.8010

June 4, 2009

**Via Regular Mail**

Courtni E. Thorpe, Esq.  
Baker & Hostetler LLP  
3200 National City Center  
1900 East 9th Street  
Cleveland, Ohio 44114-3485

**Re:** **Hardship Program Application**  
**Sylvia M. Samuels, BLMIS Account No. 1-S-0494**

Dear Ms. Thorpe:

This firm is counsel to Sylvia M. Samuels, a direct investor with Bernard L. Madoff Investment Securities LLC ("BLMIS"), who previously applied for the Hardship Program established by Irving H. Picard, Esq., Trustee for the Liquidation of the Business of BLMIS (the "Trustee").

We are in receipt of your letter dated June 1, 2009 regarding Ms. Samuels' application to the Hardship Program. Please be advised that as established in the enclosed account statement from November 30, 2003, Account No. 1-S-0494 was opened at BLMIS that same month with the amount of \$570,348.49.

Accordingly, Mrs. Samuels claim does not fall into the Pre-1995 Accounts category as set forth in your letter. We request that the Trustee make a determination of Mrs. Samuels' claim as soon as possible since the Trustee appears to have all requisite documents in his possession since this account was opened in 2003.

Also, please direct all future correspondence to our office.

Very truly yours,

Steven R. Schlesinger

Enclosure

cc: Sylvia M. Samuels

Affiliated with  
**Madoff Securities International Limited**  
12 Berkeley Street  
**Mayfair, London W1 8DT**  
Tel 020 7493 6222

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
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**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York • London

SYLVIA-SAMUEL

7635 SOUTHAMPTON TERRACE #307  
TAMARAC FL 33321

DATE	BOUGHT RECEIVED ON LONG	SELL DELIVERED OR SHORT	TIN	DESCRIPTION	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT DEBITED FROM YOUR ACCOUNT	PURCHASE PRICE
11/25			48947	NO BALANCE FORWARD			
11/25	550,000			TRANSFER FROM ISD18830 U.S. TREASURY BILL DUE 04/08/2004	548,080.50	548,080.50	
11/25	22,267			FIDELITY SPARTAN U.S. TREASURY MONEY MARKET U.S. TREASURY BILL DUE 04/08/2004	22,267.00	22,267.00	
				NEW BALANCE	570,347.50	570,347.50	
				SECURITY POSITIONS			
				FIDELITY SPARTAN U.S. TREASURY MONEY MARKET U.S. TREASURY BILL DUE 04/08/2004	520,653.50	520,653.50	
				MKT PRICE			
				4/08/2004			
				MARKET VALUE OF SECURITIES LONG	570,369.50	570,369.50	
				SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Affiliated with  
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12 Berkeley Street  
Mayfair, London W1 8DT  
Tel 020 7493 6222

**8885 Third Avenue  
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800 334-1343  
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SYLVIA-SAUVE

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TAMPA FL 33321

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**